

STATE BOARD OF EQUALIZATION

PROPERTY TAXES DEPARTMENT
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November 30, 2000

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2000/063

TO COUNTY ASSESSORS:

GLENN COUNTY ASSESSMENT PRACTICES SURVEY

A copy of the Glenn County Assessment Practices Survey Report is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report and the county assessor's response constitute the final survey report which is distributed to the Governor, the Attorney General, the State Legislature; and the county's Board of Supervisors, Grand Jury, and local board of equalization.

Fieldwork for this survey of the Glenn County Assessor's Office was conducted by CPTD starting in January 1999. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The Honorable Vince T. Minto, Glenn County Assessor-Recorder-Clerk, and his staff gave us their complete cooperation during the assessment practices survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

We invite your comments, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere. For further information regarding California's property tax system, please refer to the BOE's Web site at www.boe.ca.gov.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson Deputy Director Property Taxes Department

RCJ:kt Enclosure